



2005 SENATE BILL 326

September 14, 2005 - Introduced by Senators OLSEN, GROTHMAN, ROESSLER, HARSDFORF and LASSA, cosponsored by Representatives TOWNS, GUNDERSON, VAN ROY, HINES, AINSWORTH, PETROWSKI, KERKMAN, WOOD, MUSSER, FREESE, TOWNSEND, BIES, BALLWEG, VOS, HUNDERTMARK and MOLEPSKE. Referred to Joint Survey Committee on Tax Exemptions.

1 **AN ACT to amend** 66.0435 (3) (c) 1. (intro.), 66.0435 (9) and 70.111 (19) (b); and
2 **to create** 66.0435 (1) (hm) of the statutes; **relating to:** the personal property
3 tax exemption for recreational mobile homes.

Analysis by the Legislative Reference Bureau

Under current law, a recreational mobile home is exempt from the personal property tax if the mobile home is no larger than 400 square feet and is used primarily as temporary living quarters for recreational, camping, travel, or seasonal purposes. Under this bill, a recreational mobile home is exempt from the personal property tax if the mobile home is no larger than 400 square feet and is used primarily as temporary living quarters for recreational, camping, travel, or seasonal purposes. The exemption, however, does not apply to any aftermarket addition, attachment, annex, foundation, or appurtenance adjoining or affixed to a recreational mobile home.

This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SENATE BILL 326**SECTION 1**

1 **SECTION 1.** 66.0435 (1) (hm) of the statutes is created to read:

2 66.0435 (1) (hm) "Recreational mobile home" means a mobile home that is no
3 larger than 400 square feet and that is used primarily as temporary living quarters
4 for recreational, camping, travel, or seasonal purposes.

5 **SECTION 2.** 66.0435 (3) (c) 1. (intro.) of the statutes is amended to read:

6 66.0435 (3) (c) 1. (intro.) In addition to the license fee provided in pars. (a) and
7 (b), each licensing authority shall collect from each mobile home occupying space or
8 lots in a park in the licensing authority, except from recreational mobile homes,
9 mobile homes that constitute improvements to real property under s. 70.043 (1), and
10 ~~from recreational mobile homes and camping trailers as defined in s. 70.111 (19)~~
11 340.01 (6m), a monthly parking permit fee computed as follows:

12 **SECTION 3.** 66.0435 (9) of the statutes is amended to read:

13 66.0435 (9) MUNICIPALITIES; PARKING FEES ON MOBILE HOMES. A licensing
14 authority may assess parking fees at the rates under this section on recreational
15 mobile homes, as defined in s. 70.111 (19) except recreational mobile homes which
16 are located in campgrounds licensed under s. 254.47 and recreational mobile homes
17 which are located on land where the principal residence of the owner of the
18 recreational mobile home is located, regardless of whether the recreational mobile
19 home is occupied during all or part of any calendar year.

20 **SECTION 4.** 70.111 (19) (b) of the statutes is amended to read:

21 70.111 (19) (b) ~~Mobile~~ Recreational mobile homes, as defined in s. 66.0435, that
22 are no larger than 400 square feet and that are used primarily as temporary living
23 quarters for recreational, camping, travel or seasonal purposes (1) (hm), except that
24 this paragraph does not apply to any aftermarket addition, attachment, annex,
25 foundation, or appurtenance adjoining or affixed to a recreational mobile home.

